

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	:	Case No. 23-53476
	:	
Columbus Comfort Heating & Cooling, LLC,	:	Chapter 7
	:	
Debtor.	:	Judge Mina Nami Khorrami

**TRUSTEE'S REPORT TO COURT [DOC. 31]**

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Pursuant to the *Agreed Order Regarding Motion of Cotter Street, LLC for Relief from Automatic Stay* [Doc. 31], Trustee Clyde Hardesty files this report to apprise the Court of the status of case administration. Trustee plans to provide another report on April 22, 2024.

- **2004 Examinations:** Trustee's counsel conducted the Rule 2004 examinations of Tricia A. Smith and Timmothy T. Smith yesterday. The examinations were informative and led to additional matters for the Trustee to investigate that bear upon the Debtor's financial transactions and circumstances and potential assets of the estate. The Trustee is considering taking additional Rule 2004 examinations in the near future as a part of his investigative follow-up.
- **Accounts Receivable:** Trustee has been actively working to recover accounts receivable for the estate. This Court recently granted a compromise between the estate and one creditor, Axis Construction [Doc. 50], which will generate significant proceeds for creditors of the Debtor's estate. Based upon the Rule 2004 examinations yesterday, Trustee believes that at least some of the Debtor's scheduled accounts receivable are collectible. Trustee will continue working diligently to collect upon these assets.
- **Customer Inquiries:** Trustee has been actively fielding inquiries from various customers of the Debtor who assert that they paid for equipment that they never received. The Trustee received additional information on this front through the Rule 2004 examinations yesterday, and Mr. Smith represented that he would cooperate with the Trustee's inquiries on this front.
- **Asset Auction:** Yesterday, the Court issued its order granting the Trustee's application to employ an auctioneer on behalf of the estate [Doc. 58]. The Trustee will be meeting with the auctioneer on February 29 and March 1 to conduct a full inventory. Nine vehicles and a forklift will be delivered to the business premises prior to that inventory. The auction will take place on March 20, and the equipment will be removed by March 23.

- **Cotter Street:** Trustee's counsel has updated Cotter Street's counsel on the status of case administration. Cotter Street recently provided the Trustee with an updated statement of pre- and post-petition monies that it believes it is owed, which the Trustee is reviewing. Trustee also understands that Cotter Street will be seeking administrative expense approval. Trustee appreciates Cotter Street's patience and cooperation as he grapples with this multi-faceted business liquidation. Trustee remains committed to appropriately compensating parties like Cotter Street who have aided in the Trustee's administration of the estate.

The Trustee is happy to provide the Court any additional information it may desire.

Respectfully Submitted,

/s/ Matthew M. Zofchak

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*Counsel for Trustee*

### **CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing *Trustee's Report to Court* was served (i) electronically through the Court's ECF System on all ECF participants registered in this case at the email addresses registered with the Court, and (ii) by ordinary U.S. Mail on February 23, 2024 to:

Columbus Comfort Heating & Cooling, LLC  
2564 Roe Drive  
Lewis Center, OH 43035

Office of the U.S. Trustee  
170 N. High Street, 2nd Floor  
Columbus, OH 43215

/s/ Matthew M. Zofchak

Matthew M. Zofchak (0096279)